

[illegible]

6. The Debtor's Plan cannot be confirmed because Movant does not accept the Plan under 11 U.S.C. §1325(a)(5)(A), as Movant does not agree to a different treatment for its prepetition delinquent tax claim than that which is accorded by the United States Bankruptcy Code and the laws of the Commonwealth of Pennsylvania.

7. Because the Debtor's Plan fails to meet the requirements of 11 U.S.C. §§ 1322 and 1325, the Plan cannot be confirmed.

WHEREFORE, Saint Clair Area School District respectfully requests that this Honorable Court deny confirmation of the Debtor's Chapter 13 Plan.

PORTNOFF LAW ASSOCIATES, LTD.

By: /s/ James R. Wood, Esquire
James R. Wood, Esquire
2700 Horizon Drive, Suite 100
King of Prussia, PA 19406
(484) 690-9341
Attorney for Saint Clair Area School District

Dated: March 3, 2017